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# EXHIBIT 8

Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade-Mark Agents |

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November 20, 2006

**Via Facsimile (586) 755-5924 & Regular Mail**

Mr. Dan Stamper  
Canadian Transit Company  
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**Via Facsimile (613) 231-3191 & Regular Mail**

Mr. Pierre Richard, Q.C.  
Lang Michener LLP  
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**Via Facsimile (416) 868-0273 & Regular Mail**

Mr. William Trudell  
Barrister  
15 Bedford Road  
Toronto, Ontario  
M5R 2J7

Dear Sirs:

**Re: Detroit International Bridge Company/Canadian Transit Company**

A concern has been expressed by Canadian Transit Company (CTC) with respect to the representation by Gowling Lafleur Henderson LLP (Gowlings) on behalf of the City of Windsor in matters relating to the Ambassador Bridge. In order to properly assess this concern we sought and have received the advice of independent counsel, Brian H. Greenspan.

As we know you are aware, Gowlings, and in particular our partner David Estrin, has been actively and publicly involved as solicitor for the City of Windsor since our engagement in January 2003. Furthermore, Gowlings has corresponded both directly with CTC and through its counsel with respect to the application for site plan approval and the appeal of the City of Windsor Official Plan Amendment. In fact, as you will recall, Mr. Estrin, in his capacity as solicitor for the City of Windsor, attended a meeting at CTC offices in Warren, Michigan on September 30, 2004 which was attended by Mr. Stamper, Mr. Maroun and American counsel.

Gowlings' continuing presence as solicitors for the City of Windsor has been well known to the senior responsible executives of CTC.

It would appear that despite this knowledge, in late May or early June 2005, CTC initiated discussions with Dale C. Hill, an accountant and partner in Gowlings' tax service group in Ottawa. Mr. Hill had dealt with CTC during the course of his tenure at the Canada Revenue Agency (CRA) and his services on behalf of CTC were sought upon his departure from CRA when he joined Gowlings in June 2005. The retention of Gowlings with respect to tax and transfer pricing services was confirmed by a written letter of engagement dated June 27, 2005 which governs Gowlings' current professional relationship with CTC and its Canadian counsel.

It is regrettable that the searches undertaken by Gowlings, prior to accepting the engagement in connection with the tax and transfer pricing services for CTC, failed to disclose any relationship between our existing representation of the City of Windsor and CTC. Nevertheless, until CTC recently brought this matter to the attention of Dale Hill, neither Mr. Hill, Mr. Estrin nor any member of their teams was aware of these two unrelated mandates. There has never been any communication between these two distinct service groups within Gowlings concerning this matter and there is obviously no risk of the exchange of any confidential information.

As you are also aware, Gowlings' letter of engagement of June 27, 2005 addresses conflicts of interest. It reflects the policy of Gowlings that even unrelated adverse representation should be subject to the consent of the pre-existing client.

We have therefore concluded that our continued representation of the City of Windsor with respect to the engagement which commenced in January 2003, is unaffected by your engagement of our services in June 2005. However, in order to continue to act on behalf of CTC with respect to the tax and transfer pricing services and the additional matter relating to a bond issue upon which Gowlings was first consulted in February 2006, the mutual consent of the City of Windsor and CTC must be obtained. Although we believe that Gowlings would be able to represent both the City of Windsor and CTC with respect to these unrelated matters without adversely affecting either client, we would request that you seek independent legal advice as to whether you wish us to continue to act for CTC pursuant to our current engagement.

Should you have any questions or concerns, please do not hesitate to contact us.

Yours truly,

GOWLING LAFLEUR HENDERSON LLP

  
Scott Jolliffe

RSJ/mdf

c.c. Brian H. Greenspan

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## Facsimile

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Please see attached correspondence.

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